

INTERNAL AUDITOR

Definition

Under general supervision, performs a variety of audits, including performance/management audits, compliance and internal control review audits and financial auditing.

Distinguishing Characteristics

Internal Auditor is the working level class in the professional auditing series. Incumbents perform professional auditing duties requiring the application of generally accepted governmental auditing standards. Assignments may involve independently performing a variety of audits including performance/management audits, compliance and internal control review audits and some financial auditing. This class differs from Principal Internal Auditor in that incumbents of the latter perform more complex auditing duties requiring the application of independent judgment and provide lead direction and administrative oversight to subordinate staff including Internal Auditors.

Typical Tasks

(May include but are not limited to the following.)

Independently reviews and evaluates the efficiency, effectiveness, and legal compliance of a wide variety of City departments, programs, and outside agencies as appropriate.

Examines financial data, organizational structures, management systems, and operating policies and procedures to determine if:

- 1) program operating objectives, goals and control procedures are properly established;
- 2) resources are managed and utilized effectively and economically;
- 3) program has complied with applicable laws and regulations; and
- 4) desired operating results are being achieved.

Performs complete audit process including planning the audit, preliminary survey, examining and evaluating information, communicating results, suggesting improvements or alternatives to management, and establishing follow-up procedures.

Performs detailed audits and examinations of City department records, structures, processes, functions, etc., as well as requests the Mayor, City Manager, Councilmembers or department directors.

Performs internal cash and other fiscal type audits as required; prepares written reports of audits with appropriate comments and recommendations for improvements as necessary.

May assume a lead role in a large, complex audit where specific experience is necessary.

Performs related duties as required.

Knowledge, Skills, Abilities

(The following are a representative sample of the KSA's necessary to perform essential duties of the class)

Knowledge of generally accepted governmental accounting and auditing standards.

Knowledge of modern office methods, practices, and procedures including data processing and personal computer applications, procedures and equipment.

Knowledge of the general principles of public finance, governmental budgeting and financial reporting, and cost accounting.

Ability to interpret and analyze a wide variety of governmental codes, ordinances and administrative orders.

Ability to follow projects through completion with minimum direction and to maintain strict timetables for completion of assigned activities.

Ability to express audit findings and ideas clearly and concisely, both orally and in writing.

Ability to establish and maintain effective working relationships with the public, governmental officials, management and other employees.

Minimum Qualifications

Graduation from an accredited college or university with a Bachelor's Degree in business administration, public administration, accounting or a related field; and two (2) or more years of auditing experience, preferably with governmental entities.

Possession of a Certified Internal Auditor Certificate or Certified Public Accountant license is desirable, but not required.

Special Requirement(s)

Possession of a valid California Driver's License be required at time of appointment.

APPROVED: _____
Director

DATE: _____

